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UNITED STATES PATENT AND TRADEMARK OFFICE

Title: Intranasal Delivery System
Applicant: Steven J. Penner and Randal W. Sebring
Application Number: 10/089,224
Filing Date: March 27, 2002
Group Art Unit: 3763
Examiner Name: Manuel Mendez
Attorney Docket Number: HeskaUSNP
Assignee: Heska Corporation

LETTER OF TRANSMITTAL

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Please find enclosed a non-fee amendment under 37 C.F.R. §1.111, including the following documents:

1. a Response and Request for Reconsideration under 37 C.F.R. §1.111 (14 pages);
2. replacement drawing sheets for drawing sheets 1-11 (11 drawing sheets);
3. this firm Letter of Transmittal (2 pages);
4. Express Mail Certificates for each document; and
5. a Return Postcard Receipt.

I have this 23 day of November, 2004, either myself personally, or through my direction of staff at this office, deposited all of the items listed in this Letter of Transmittal with the United States Postal Service as Express Mail, postage prepaid, in an envelope addressed to:



Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Please process the enclosed United States divisional patent application and return the enclosed postcard receipt.

Direct all correspondence to:

**CR MILES, P.C.
1 Old Town Square, Suite 200 B
Fort Collins, CO 80524**

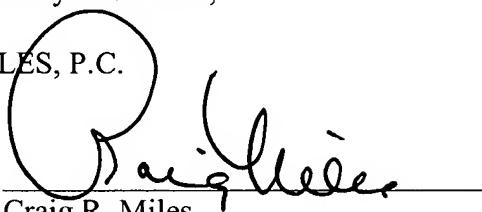
USPTO Customer No.: 39208

Dated this 23 day of November, 2004.

Respectfully Submitted,

CR MILES, P.C.

By:



Craig R. Miles
ATTORNEY FOR APPLICANTS
USPTO Reg. No. 45,954
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Fort Collins, CO 80524
(970) 492-0000
(970) 492-0003 facsimile



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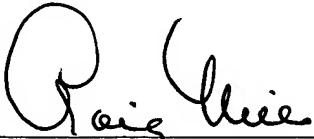
CERTIFICATE OF EXPRESS MAILING

I, Craig R. Miles, hereby certify to the truth of the following items:

1. I am an employee of CR MILES, P.C., 1 Old Town Square, Suite 200 B, Fort Collins, CO 80524.
2. I have this day deposited the attached firm Letter of Transmittal (2 pages) with the United States Postal Service as "Express Mail" for mailing to:

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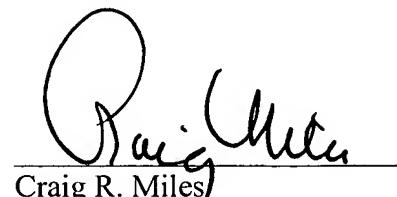
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1. I am an employee of CR MILES, P.C., 1 Old Town Square, Suite 200 B, Fort Collins, CO 80524.
2. I have this day deposited the attached drawing sheets (11 sheets) with the United States Postal Service as "Express Mail" for mailing to:

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Alexandria, VA 22313-1450

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Craig R. Miles